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UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK

In re:

JPA NO. 111 CO., LTD. and  
JPA NO. 49 CO., LTD.,

Debtors.<sup>1</sup>

Chapter 11

Case No.: 21-12075 (DSJ)

(Jointly Administered)

**AMENDED & RESTATED SCHEDULES OF ASSETS AND LIABILITIES FOR  
JPA NO. 111 CO., LTD. (21-12075)**

**SUPPLEMENT TO SCHEDULE A/B**

\* Please note that these *Amended & Restated Schedules of Assets and Liabilities* (the "Amended Schedules") contain information that amends and/ or supplements certain information contained in the original *Schedule of Assets and Liabilities* (the "Original Schedules"). These Amended Schedules should be considered in conjunction with the Original Schedules. Responses that are either labeled as "Not Amended" on these Amended Schedules or otherwise not referenced in these Amended Schedules should remain unchanged from the Original Schedules.

<sup>1</sup> The Debtors in these Chapter 11 Cases are: JPA No. 111 Co., Ltd. and JPA No. 49 Co., Ltd. The Debtors' corporate address is Kasumigaseki Common Gate West Tower, 3-2-1 Kasumigaseki, Chiyoda-Ku, Tokyo 100-0013.

## Fill in this information to identify the case:

Debtor name JPA No. 111 Co., Ltd.

United States Bankruptcy Court for the: Southern District of New York  
(State)

Case number (if known): 21-12075 (DSJ)

☒ Check if this is an amended filing

## Official Form 206A/B

**Schedule A/B: Assets — Real and Personal Property**

12/15

Disclose all property, real and personal, which the debtor owns or in which the debtor has any other legal, equitable, or future interest. Include all property in which the debtor holds rights and powers exercisable for the debtor's own benefit. Also include assets and properties which have no book value, such as fully depreciated assets or assets that were not capitalized. In Schedule A/B, list any executory contracts or unexpired leases. Also list them on *Schedule G: Executory Contracts and Unexpired Leases* (Official Form 206G).

Be as complete and accurate as possible. If more space is needed, attach a separate sheet to this form. At the top of any pages added, write the debtor's name and case number (if known). Also identify the form and line number to which the additional information applies. If an additional sheet is attached, include the amounts from the attachment in the total for the pertinent part.

For Part 1 through Part 11, list each asset under the appropriate category or attach separate supporting schedules, such as a fixed asset schedule or depreciation schedule, that gives the details for each asset in a particular category. List each asset only once. In valuing the debtor's interest, do not deduct the value of secured claims. See the instructions to understand the terms used in this form.

**Part 1: Cash and cash equivalents**

## 1. Does the debtor have any cash or cash equivalents?

- ☐ No. Go to Part 2.
- ☒ Yes. Fill in the information below.

All cash or cash equivalents owned or controlled by the debtor

Current value of debtor's interest

## 2. Cash on hand

\$ Not Amended

## 3. Checking, savings, money market, or financial brokerage accounts (Identify all)

Name of institution (bank or brokerage firm)	Type of account	Last 4 digits of account number	
3.1. <u>SMBC (Akasaka)</u>	<u>Savings Account (JPY Account)</u>	<u>8 0 5 9</u>	\$ <u>2,882.91</u>
3.2. _____	_____	_____	\$ <u>Not Amended</u>

## 4. Other cash equivalents (Identify all)

4.1. _____	\$ <u>Not Amended</u>
4.2. _____	\$ <u>Not Amended</u>

## 5. Total of Part 1

Add lines 2 through 4 (including amounts on any additional sheets). Copy the total to line 80.

\$ 153,378.69**Part 2: Deposits and prepayments**

## 6. Does the debtor have any deposits or prepayments?

- ☐ No. Go to Part 3.
- ☒ Yes. Fill in the information below.

Current value of debtor's interest

## 7. Deposits, including security deposits and utility deposits

Description, including name of holder of deposit

7.1. <u>Security retainer in NY bank account for Togut, Segal &amp; Segal bankruptcy services</u>	\$ <u>250,000</u>
7.2. _____	\$ _____

**8. Prepayments, including prepayments on executory contracts, leases, insurance, taxes, and rent**

Description, including name of holder of prepayment

8.1. \_\_\_\_\_ \$ \_\_\_\_\_

8.2. \_\_\_\_\_ \$ \_\_\_\_\_

**9. Total of Part 2.**

Add lines 7 through 8. Copy the total to line 81.

\$ 250,000

**Part 3: Accounts receivable****10. Does the debtor have any accounts receivable?**☐ No. Go to Part 4.☒ Yes. Fill in the information below.**Current value of debtor's interest****11. Accounts receivable**11a. 90 days old or less: \_\_\_\_\_ - \_\_\_\_\_ = ..... → \$ Not Amended  
face amount doubtful or uncollectible accounts11b. Over 90 days old: \_\_\_\_\_ - \_\_\_\_\_ = ..... → \$ Not Amended  
face amount doubtful or uncollectible accounts**12. Total of Part 3**

Current value on lines 11a + 11b = line 12. Copy the total to line 82.

\$ Not Amended

**Part 4: Investments****13. Does the debtor own any investments?**☒ No. Go to Part 5.☐ Yes. Fill in the information below.**Valuation method used for current value****Current value of debtor's interest****14. Mutual funds or publicly traded stocks not included in Part 1**

Name of fund or stock:

14.1. \_\_\_\_\_ \$ Not Amended

14.2. \_\_\_\_\_ \$ Not Amended

**15. Non-publicly traded stock and interests in incorporated and unincorporated businesses, including any interest in an LLC, partnership, or joint venture**

Name of entity:

% of ownership:

15.1. \_\_\_\_\_ % \_\_\_\_\_ \$ Not Amended

15.2. \_\_\_\_\_ % \_\_\_\_\_ \$ Not Amended

**16. Government bonds, corporate bonds, and other negotiable and non-negotiable instruments not included in Part 1**

Describe:

16.1. \_\_\_\_\_ \$ Not Amended

16.2. \_\_\_\_\_ \$ Not Amended

**17. Total of Part 4**

Add lines 14 through 16. Copy the total to line 83.

\$ Not Amended

Debtor

JPA No. 111 Co., Ltd.

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Case number (if known) 21-12075 (DSJ)

Name

**Part 12: Summary**

In Part 12 copy all of the totals from the earlier parts of the form.

Type of property	Current value of personal property	Current value of real property
80. Cash, cash equivalents, and financial assets. <i>Copy line 5, Part 1.</i>	\$ 153,378.69	
81. Deposits and prepayments. <i>Copy line 9, Part 2.</i>	\$ 250,000	
82. Accounts receivable. <i>Copy line 12, Part 3.</i>	\$ Not Amended	
83. Investments. <i>Copy line 17, Part 4.</i>	\$ Not Amended	
84. Inventory. <i>Copy line 23, Part 5.</i>	\$ Not Amended	
85. Farming and fishing-related assets. <i>Copy line 33, Part 6.</i>	\$ Not Amended	
86. Office furniture, fixtures, and equipment; and collectibles. <i>Copy line 43, Part 7.</i>	\$ Not Amended	
87. Machinery, equipment, and vehicles. <i>Copy line 51, Part 8.</i>	\$ Not Amended	
88. Real property. <i>Copy line 56, Part 9.</i> ..... →		\$ Not Amended
89. Intangibles and intellectual property. <i>Copy line 66, Part 10.</i>	\$ Not Amended	
90. All other assets. <i>Copy line 78, Part 11.</i>	+ \$ Not Amended	
91. Total. Add lines 80 through 90 for each column. .... 91a.	\$ 118,688,178.67	+ 91b. \$ Not Amended
92. Total of all property on Schedule A/B. Lines 91a + 91b = 92. ....		\$ 118,688,178.67

Fill in this information to identify the case and this filing:

Debtor Name JPA No. 111 Co., Ltd.  
United States Bankruptcy Court for the: Southern District of New York  
Case number (if known): 21-12075 (DSJ)  
(State)

Official Form 202

**Declaration Under Penalty of Perjury for Non-Individual Debtors**

12/15

An individual who is authorized to act on behalf of a non-individual debtor, such as a corporation or partnership, must sign and submit this form for the schedules of assets and liabilities, any other document that requires a declaration that is not included in the document, and any amendments of those documents. This form must state the individual's position or relationship to the debtor, the identity of the document, and the date. Bankruptcy Rules 1008 and 9011.

**WARNING -- Bankruptcy fraud is a serious crime. Making a false statement, concealing property, or obtaining money or property by fraud in connection with a bankruptcy case can result in fines up to \$500,000 or imprisonment for up to 20 years, or both. 18 U.S.C. §§ 152, 1341, 1519, and 3571.**

**Declaration and signature**

I am the president, another officer, or an authorized agent of the corporation; a member or an authorized agent of the partnership; or another individual serving as a representative of the debtor in this case.

I have examined the information in the documents checked below and I have a reasonable belief that the information is true and correct:

- ☐ *Schedule A/B: Assets—Real and Personal Property* (Official Form 206A/B)
- ☐ *Schedule D: Creditors Who Have Claims Secured by Property* (Official Form 206D)
- ☐ *Schedule E/F: Creditors Who Have Unsecured Claims* (Official Form 206E/F)
- ☐ *Schedule G: Executory Contracts and Unexpired Leases* (Official Form 206G)
- ☐ *Schedule H: Codebtors* (Official Form 206H)
- ☐ *Summary of Assets and Liabilities for Non-Individuals* (Official Form 206Sum)
- ☒ Amended Schedule Schedule A/B
- ☐ *Chapter 11 or Chapter 9 Cases: List of Creditors Who Have the 20 Largest Unsecured Claims and Are Not Insiders* (Official Form 204)
- ☐ Other document that requires a declaration \_\_\_\_\_

I declare under penalty of perjury that the foregoing is true and correct.

Executed on 02/02/2022  
MM / DD / YYYY

X

/s/ Teiji Ishikawa  
Signature of individual signing on behalf of debtor

Teiji Ishikawa  
Printed name

Representative Director  
Position or relationship to debtor